hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EL 983653033 US, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: 3/30/04 Signature:

Docket No.: 220002063600

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit: 1648

In re Patent Application of: Asim DASGUPTA et al.

Application No.: 10/087,171

Filed: March 1, 2002 Examiner: H. Park

For: METHOD TO IDENTIFY IRES ELEMENTS

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is in response to the non-final Office Action dated September 30, 2003, for which a response was due on December 30, 2003. Filed herewith is a Petition and fee for a 3 month extension of time, thereby extending the deadline for response to March 30, 2004. Accordingly, this response is timely filed.

Applicants have given careful consideration to the grounds for rejection. The following amendments and remarks are believed to place this application in condition for allowance, which is respectfully requested.